

SHUMAKER[®]

Shumaker, Loop & Kendrick, LLP

Bank of America Plaza 813.229.7600
101 East Kennedy Boulevard 813.229.1660 fax
Suite 2800
Tampa, Florida 33602

www.slk-law.com

Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 25384
September 30, 2004

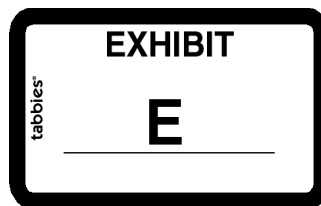
Federal Tax ID. 34-4439491

ID: D05780-088315 - BHG

RE: Estate Planning

For Services Rendered Through August 31, 2004

Balance Forward		0.00
Current Fees	16,122.75	
Current Disbursements	1.20	
Total Due for this Bill		<u>16,123.95</u>
Total Due for this Matter		<u><u>\$16,123.95</u></u>



**** PLEASE REMIT THIS PAGE WITH YOUR PAYMENT****

PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

September 30, 2004
Invoice 25384
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FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
08-02-04	BHG	Continued attention to Option Agreement; review various documents; consider tax aspects and draft proposed language for client consideration.	2.75
08-02-04	AEM	Two attorney conferences with B. Gordon and review relevant parts of agreement and letter noticing exercise of option.	1.25
08-03-04	BHG	Continued attention to language for Option Agreement; transmit to client for review.	3.25
08-04-04	BHG	Continued attention to Option Agreement and language.	2.25
08-05-04	BHG	Continued attention to :	0.50
08-05-04	BHG		0.75
08-09-04	BHG	Attention to	2.50
08-09-04	TAM	Receipt and review of e-mail correspondence from regarding :	0.20
08-10-04	BHG	Continued attention to :	3.50
08-11-04	BHG		3.50
08-12-04	BHG	Continued attention to :	2.50
08-16-04	BHG	Brief attention to e-mail response.	0.25
08-16-04	BHG	Continued attention to Option Agreement issues and concerns.	2.50
08-18-04	TAC	Review and analysis of option materials received from B. Gordon; preliminary analysis of company's position regarding compensatory nature of options.	1.00
08-18-04	BHG	Attention to Option Agreement matters	2.50
08-19-04	TAC	Review and analysis of Deloitte memorandum and additional materials forwarded by B. Gordon; legal research, review and analysis regarding classification of option; extended phone conference with B. Gordon, A. Davis and J. Cummins regarding same.	5.00
08-19-04	BHG	Attention to tax issues regarding stock options.	5.50
08-20-04	TAC	Research, review and analysis regarding proper treatment of option; review of additional documentation received from B. Gordon.	1.50
08-20-04	BHG		2.00
08-24-04	RAB	Office conference with B. Gordon regarding l	2.30

Allen L. Davis
I.D. D05780-088315 - BHG
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DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
08-25-04	AEM	Conference with B. Gordon and email exchange with him regarding compensation position of Company's lawyers and accountants regarding exercise of option.	0.75
08-25-04	RAB		1.40
08-25-04	TAC	Review and analysis of additional issues relevant to determination of compensatory nature of options; research regarding nonstatutory stock options classified as compensatory options.	0.75
08-26-04	BHG		2.00
08-26-04	RAB		3.00
08-26-04	TAC	Review of research and documents in preparation for phone conference; correspond with B. Gordon regarding recommendations as to how to proceed; follow-up conference regarding status of compensation issue; additional research regarding same; begin draft of memorandum regarding same.	1.75
08-26-04	TAM		1.10
08-27-04	RAB		5.50
08-30-04	BHG		1.00
08-30-04	TAC	Draft, review, revise and edit memorandum regarding tax issues raised by treatment of option as compensatory; research in connection with same.	3.50
08-31-04	BHG		1.00
Total Fees for this Matter			\$16,122.75

DISBURSEMENTS

Document Reproduction	1.20
Total Disbursements for this Matter	\$1.20

FEE BILLING RECAP

Thomas A. Cotter	TAC	13.50 hrs	\$260.00 /hr.	3,510.00
Bruce H. Gordon	BHG	38.25 hrs	\$285.00 /hr.	10,901.25
A Edward McGinty	AEM	2.00 hrs	\$245.00 /hr.	490.00
Teresa A. McIntyre	TAM	1.30 hrs	\$95.00 /hr.	123.50

Allen L. Davis
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Rebecca A. Briggs	RAB	12.20 hrs	\$90.00 /hr.	1,098.00
TOTAL FEES				<u>16,122.75</u>

BILLING SUMMARY

TOTAL FEES	16,122.75
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TOTAL DISBURSEMENTS	1.20
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TOTAL DUE FOR THIS BILL	<u>\$16,123.95</u>
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TOTAL DUE FOR THIS MATTER	<u><u>\$16,123.95</u></u>
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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 28289
October 28, 2004

Federal Tax ID. 34-4439491

ID: D05780-088315 - BHG

RE: Estate Planning

For Services Rendered Through September 30, 2004

Balance Forward		0.00
Current Fees	17,086.25	
Current Disbursements	18.60	
Total Due for this Bill		<u>17,104.85</u>
Total Due for this Matter		<u><u>\$17,104.85</u></u>

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PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

October 28, 2004
Invoice 28289
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
09-03-04	BHG		2.50
09-03-04	TAM		1.50
09-08-04	BHG		2.75
09-09-04	BHG		2.50
09-09-04	TAM		2.20
09-10-04	BHG		3.50
09-10-04	TAM		0.80
09-10-04	RAB		3.70
09-13-04	BHG		5.50
09-13-04	TAM		2.50
	a.		
	b.		
09-14-04	BHG		1.50
09-15-04	BHG		2.25
09-17-04	BHG		3.75
09-17-04	BHG		0.25
09-20-04	TAM		2.40
09-20-04	BHG		4.50

Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

October 28, 2004
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DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
09-21-04	TAM		1.70
09-21-04	BHG		2.50
09-22-04	TAM		3.20
09-22-04	BHG		4.50
		attention to tax aspects of cashless exercise of option by client for CNG stock; follow-up attention to file.	
09-23-04	BHG	Continued attention to tax aspects of cashless option.	4.50
09-24-04	BHG		2.50
09-27-04	BHG	Continued attention to tax issues regarding cashless option agreement.	2.75
09-27-04	BHG		2.25
09-27-04	TAM		0.80
09-28-04	BHG	Continued attention to tax issues regarding option agreement.	2.75
09-29-04	BHG		2.50
09-30-04	TAM		1.50

Total Fees for this Matter \$17,086.25

DISBURSEMENTS

Document Reproduction	18.60
Total Disbursements for this Matter	\$18.60

FEE BILLING RECAP

Bruce H. Gordon	BHG	53.25 hrs	\$285.00 /hr.	15,176.25
Teresa A. McIntyre	TAM	16.60 hrs	\$95.00 /hr.	1,577.00
Rebecca A. Briggs	RAB	3.70 hrs	\$90.00 /hr.	333.00
TOTAL FEES				17,086.25

Allen L. Davis
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Re: Estate Planning

October 28, 2004
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BILLING SUMMARY

TOTAL FEES	17,086.25
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TOTAL DISBURSEMENTS	18.60
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TOTAL DUE FOR THIS BILL	<hr/> \$17,104.85
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TOTAL DUE FOR THIS MATTER	<hr/> <hr/> \$17,104.85
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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 31727
November 29, 2004

Federal Tax ID. 34-4439491

ID: D05780-088315 - BHG

RE: Estate Planning

For Services Rendered Through October 31, 2004

Balance Forward		0.00
Current Fees	16,410.50	
Current Disbursements	282.03	
Total Due for this Bill		<u>16,692.53</u>
Total Due for this Matter		<u><u>\$16,692.53</u></u>

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November 29, 2004
Invoice 31727
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
10-01-04	TAM		0.80
10-04-04	TAC	Review of file materials and information regarding option; communicate with B. Gordon regarding same.	0.50
10-04-04	TAM		0.60
10-04-04	BHG		1.50
10-07-04	BHG		1.50
10-08-04	BHG		1.25
10-11-04	TAC	Review and evaluate correspondence received by A. Davis; telephone conference with A. Davis and B. Gordon regarding same.	1.50
10-12-04	BHG	Attention to Option Agreement issues and related matters.	2.50
10-13-04	BHG	Continued attention to Option Agreement and related issues.	2.75
10-14-04	BHG	Continued attention to Option Agreement issues.	3.50
10-15-04	BHG		2.00
10-18-04	TAC	Prepare for and participate in phone conference with B. Gordon regarding evaluation and analysis of company position; begin draft of correspondence to Ernst and Young concerning option.	2.25
10-18-04	BHG		2.00
10-18-04	BHG	Attention to Option Agreement issues and strategy; meet with Allen L. Davis and Alex Howard in Sarasota to discuss this and valuation matters.	4.00
10-19-04	TAC	Review and analysis of various materials concerning grant of option in connection with divorce settlement; review and analysis of gift tax implications of stock redemption and issuance of option; evaluate same with B. Gordon; begin drafting letter to Ernst and Young regarding interview process.	2.00
10-19-04	BHG	Attention to Option Agreement and related issues.	2.50
10-20-04	TAC		2.25
10-21-04	TAC	Research, review and analysis regarding gift, capital and compensation treatment	2.50

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Re: Estate Planning

November 29, 2004
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Page 3

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
		for option.	
10-22-04	TAC	Research, review and analysis regarding gift issue.	2.00
10-25-04	TPD	Telephone conference with T. Cotter, B. Gordon and A. Davis regarding dispute concerning options.	1.00
10-25-04	TAC	Prepare for and participate in telephone conference with J. Cummins, B. Gordon, A. Davis and T. Dillon; continued research and analysis regarding compensation and gift issues; review and evaluate global settlement documentation in connection with same; draft, review, revise and edit analysis of same.	4.00
10-25-04	BHG	Prepare for and participate in phone call regarding Option Agreement issues with Jim Cummins, Esq.	3.50
10-26-04	TAC	Review and evaluate strategy for addressing option work to be undertaken by Ernst & Young with T. Dillon; draft, review, revise and edit email memorandum to B. Gordon regarding various issues raised by same; review and analysis of global settlement documentation in connection with same.	2.00
10-26-04	BHG	Continued attention to Option Agreement matters.	2.75
10-27-04	RAB		1.70
10-27-04	TAC	Review and analysis of data received by B. Gordon; continued review of global settlement documentation; continue drafting correspondence to EY; communicate with J. Cummins regarding meeting dates.	0.75
10-27-04	BHG	Continued attention to Option Agreement issues and matters.	2.00
10-28-04	RAB		4.10
10-28-04	BHG	Continued attention to Option Agreement issues; phone call with Allen Davis and follow-up with Tom Cotter.	0.75
10-28-04	TAC	Continue review of global settlement materials and drafting or response to EY inquiry; receipt and review of correspondence from J. Cummins and A. Davis.	1.00
10-29-04	TAC	Review of materials received from A. Davis; draft email correspondence in follow-up to same; continue review of documentation and legal authorities and preparation of correspondence and memoranda outlining potential procedural and tax issues; conference with B. Gordon regarding all open issues.	2.50
Total Fees for this Matter			\$16,410.50

DISBURSEMENTS

Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

November 29, 2004
Invoice 31727
Page 4

Document Reproduction	115.20
Federal Express	52.11
Photocopies	114.72
	<hr/>
Total Disbursements for this Matter	\$282.03

FEE BILLING RECAP

Thomas A. Cotter	TAC	23.25 hrs	\$260.00 /hr.	6,045.00
Thomas P. Dillon	TPD	1.00 hrs	\$245.00 /hr.	245.00
Bruce H. Gordon	BHG	32.50 hrs	\$285.00 /hr.	9,262.50
Teresa A. McIntyre	TAM	1.40 hrs	\$95.00 /hr.	133.00
Rebecca A. Briggs	RAB	5.80 hrs	\$125.00 /hr.	725.00
				<hr/>
TOTAL FEES				16,410.50

BILLING SUMMARY

TOTAL FEES	16,410.50
TOTAL DISBURSEMENTS	282.03
	<hr/>
TOTAL DUE FOR THIS BILL	\$16,692.53
TOTAL DUE FOR THIS MATTER	<hr/> <hr/> \$16,692.53

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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 33574
December 17, 2004

Federal Tax ID. 34-4439491

ID: D05780-088315 - BHG

RE: Estate Planning

For Services Rendered Through November 30, 2004

Balance Forward		16,692.53
Current Fees	39,429.25	
Current Disbursements	1,484.84	
Total Due for this Bill		<u>40,914.09</u>
Total Due for this Matter		<u><u>\$57,606.62</u></u>

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Re: Estate Planning

December 17, 2004
Invoice 33574
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
11-01-04	TAC	Draft, review, revise and edit outline of procedural concerns and additional questions for various parties; correspond with A. Davis and B. Gordon by email on various topics; analysis of information received from A. Davis.	4.00
11-02-04	BHG		1.50
11-02-04	BHG	Attention to Option Agreement issues and preparation for meetings.	1.75
11-02-04	TAC	Review, revise and edit outline; prepare email correspondence to B. Gordon addressing various substantive issues; draft memorandum regarding possible classifications of global settlement and option.	3.25
11-02-04	RAB		1.20
11-03-04	BHG	Continued attention to Option Agreement issues and upcoming meetings.	4.50
11-03-04	TAC	Draft, review, revise and edit memorandum regarding various possible characterizations of global settlement and option; evaluation of various open issues with B. Gordon.	3.25
11-04-04	BHG	Prepare for and participate in phone call regarding Option Agreement issues and preparation for meetings in Ohio,	5.25
11-04-04	TAC	Prepare for and participate in phone conference with A. Davis and B. Gordon regarding upcoming meeting; review, revise and edit memorandum regarding Global Settlement and Option.	4.25
11-05-04	BHG	Continued attention to Option Agreement and preparation for meetings in Ohio.	2.50
11-05-04	TAC	Review and analysis of comments by A. Davis; conference with B. Gordon regarding preparations for meetings Monday and Tuesday and numerous open issues related to same.	1.25
11-06-04	BHG	Continued attention to Option Agreements and preparation for meetings.	3.50
11-07-04	BHG	Continued attention to Option Agreements and realted issues in preparation for meetings.	4.25
11-08-04	TAC	Travel to, prepare for and participate in strategy conference with J. Cummins, B. Gordon and A. Davis; review, revise and edit documentation in follow-up to same.	9.00
11-08-04	BHG	Travel to Cincinnati for meetings in preparation for E & Y interview on Tuesday; attend meetings.	8.00
11-09-04	TAC	Prepare for and participate in conference with Ernst & Young personnel and follow-up conferences with J. Cummins and B. Gordon regarding same; begin drafting	8.00

Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

December 17, 2004
Invoice 33574
Page 3

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
		correspondence to Ernst & Young; review, revise and edit memo.	
11-09-04	BHG	Prepare for and participate in meetings in Cincinnati regarding interview by E & Y of Allen L. Davis; follow-up attention to all pending issues.	8.00
11-10-04	TAC	Correspond with A. Davis and B. Gordon regarding outstanding issues; review, revise and edit tax memorandum; research regarding tax treatment of exercise of capital option.	1.50
11-10-04	BHG	Continued attention to Option Agreement issues and tax matters.	5.50
11-11-04	BHG	Continued attention to Option Agreement and related issues.	4.50
11-12-04	TAC	Draft, review, revise and edit correspondence to Ernst and Young, Memorandum to File regarding September 9 meeting, and Memorandum regarding tax consequences of option exercise; correspond with A. Davis and B. Gordon on numerous issues; continued analysis of tax consequences of cashless exercise of capital option.	5.25
11-12-04	BHG	Attention to Option Agreement issues.	4.75
11-14-04	BHG	Continued attention to Option Agreement issues and related matters.	3.50
11-15-04	TAC	Review, evaluate and respond to correspondence from a. Davis and B. Gordon; review, revise and edit memorandum and letter to EY; telephone conference with B. Gordon regarding EY letter.	3.00
11-15-04	BHG	Continued attention to Option Agreement issues.	2.50
11-16-04	TAC	Review, revise and edit letter to EY; review and analysis of EY questions.	1.00
11-16-04	BHG	Continued attention to Option Agreement matters and generation of questions for discussion.	4.00
11-16-04	TAM		1.50
11-17-04	BHG	Continued attention to Option Agreement and related matters.	2.50
11-17-04	BHG		2.75
11-17-04	TAM		0.60
11-18-04	BHG		4.50
11-19-04	TAC	Prepare for and participate in telephone conference with B. Gordon and A. Davis regarding Ernst and Young opinion; evaluate and analyze questions to be included in Ernst and Young letter; review of correspondence from A. Davis, B. Gordon and P. Green regarding same; review and analysis of Divorce Settlement Agreement documents in connection with same.	3.00

Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

December 17, 2004
Invoice 33574
Page 4

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
11-19-04	BHG		4.50
11-19-04	TAM		0.70
11-22-04	BHG		5.50
11-22-04	TAC	Draft, review, revise and edit letter to Ernst and Young.	2.00
11-23-04	BHG		0.50
11-23-04	TAC	Draft, review, revise and edit correspondence to Ernst and Young; review of numerous agreements, file materials, correspondence and research materials regarding same; prepare email memo to B. Gordon regarding same.	3.25
11-28-04	BHG	Attention to Option Agreement matters and related articles concerning breakup of marriages where business interests are involved.	1.00
11-29-04	BHG		2.50
11-30-04	BHG		1.50
11-30-04	TAM		0.60
Total Fees for this Matter			\$39,429.25

DISBURSEMENTS

Federal Express	22.58
Document Reproduction	6.80
Travel to; Cincinnati, OH ; Bruce H. Gordon, Esq.	938.90
Facsimiles; 15133812375	4.50
Document Reproduction	2.40
Travel to; Cincinnati on 11/7/04	509.66
*Meeting ; Thomas A. Cotter, Esq.	
Total Disbursements for this Matter	\$1,484.84

FEE BILLING RECAP

Thomas A. Cotter	TAC	52.00 hrs	\$260.00 /hr.	13,520.00
Bruce H. Gordon	BHG	89.25 hrs	\$285.00 /hr.	25,436.25
Teresa A. McIntyre	TAM	3.40 hrs	\$95.00 /hr.	323.00
Rebecca A. Briggs	RAB	1.20 hrs	\$125.00 /hr.	150.00

Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

December 17, 2004
Invoice 33574
Page 5

TOTAL FEES	<u>39,429.25</u>
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BILLING SUMMARY

TOTAL FEES	39,429.25
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TOTAL DISBURSEMENTS	1,484.84
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TOTAL DUE FOR THIS BILL	<u>\$40,914.09</u>
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BALANCE FORWARD	16,692.53
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TOTAL DUE FOR THIS MATTER	<u><u>\$57,606.62</u></u>
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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 36958
January 26, 2005

Federal Tax ID. 34-4439491

ID: D05780-088315 - BHG

RE: Estate Planning

For Services Rendered Through December 31, 2004

Balance Forward		0.00
Current Fees	14,992.50	
Current Disbursements	85.43	
Total Due for this Bill		<u>15,077.93</u>
Total Due for this Matter		<u><u>\$15,077.93</u></u>

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PAYMENT DUE WITHIN 30 DAYS.

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Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

January 26, 2005
Invoice 36958
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
12-01-04	BHG	Continued attention to Option Agreement and related matters.	2.50
12-01-04	BHG		2.50
12-01-04	TAC	Correspond with B. Gordon regarding status; research, review and analysis regarding divorce cases relevant to tax treatment December 2002 global settlement.	2.00
12-02-04	BHG	ers.	1.50
12-02-04	TAC	Review of comments received from A. Davis; correspond with B. Gordon regarding same; review, revise and edit letter to EY in accordance with same; correspond with A. Davis regarding same; continued research, review and analysis of divorce case law.	2.00
12-06-04	TAC	Review and evaluate impact of Board action concerning compensatory nature of dividend; communicate with B. Gordon regarding initial thoughts.	0.50
12-06-04	BHG		1.50
12-06-04	BHG	Continued attention to Option Agreement matters.	1.00
12-08-04	BHG		2.00
12-09-04	BHG		1.50
12-10-04	BHG		1.00
12-14-04	BHG		3.75
12-15-04	BHG		2.75
12-17-04	BHG		2.25
12-20-04	BHG		3.50
12-20-04	BHG		2.00
12-21-04	BHG	s.	5.50
12-22-04	BHG		5.25
12-23-04	BHG		3.50
12-23-04	BHG	Attention to IRS announcement regarding Prefiling Agreements and transmit same to client for review and consideration.	2.00

Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

January 26, 2005
Invoice 36958
Page 3

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
12-29-04	BHG	Continued attention to IRS Prefiling Agreement issues and procedure; review Rev. Proc. and give comments to client.	2.00
12-30-04	BHG	Continued attention to Option Agreement matters in light of IRS new published procedures regarding a Prefiling Agreement.	2.50
Total Fees for this Matter			\$14,992.50

DISBURSEMENTS

Document Reproduction	84.20
Long Distance Telephone; 5137020910	1.23
Total Disbursements for this Matter	<hr/> \$85.43

FEE BILLING RECAP

Thomas A. Cotter	TAC	4.50 hrs	\$260.00 /hr.	1,170.00
Bruce H. Gordon	BHG	48.50 hrs	\$285.00 /hr.	13,822.50
TOTAL FEES				<hr/> 14,992.50

BILLING SUMMARY

TOTAL FEES	14,992.50
TOTAL DISBURSEMENTS	85.43
TOTAL DUE FOR THIS BILL	<hr/> \$15,077.93
TOTAL DUE FOR THIS MATTER	<hr/> <hr/> \$15,077.93

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Invoice 40242
February 28, 2005

Federal Tax ID. 34-4439491

ID: D05780-088315 - BHG

RE: Estate Planning

For Services Rendered Through January 31, 2005

Balance Forward		0.00
Current Fees	20,725.25	
Current Disbursements	248.80	
Total Due for this Bill		<u>20,974.05</u>
Total Due for this Matter		<u><u>\$20,974.05</u></u>

**** PLEASE REMIT THIS PAGE WITH YOUR PAYMENT****

PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

February 28, 2005
Invoice 40242
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
01-04-05	BHG	Review Rev. Proc. and call IRS in Washington DC to confirm eligibility for prefiling agreement process; make notes to file; phone call with IRS agent in charge of project.	2.50
01-05-05	BHG	Continued attention to tax issues and pre-filing agreement matters.	4.50
01-07-05	BHG	Continued attention to Option Agreement tax analysis.	2.50
01-10-05	TAC	Research, review and analysis regarding authorities for prefiling agreement; correspond with B. Gordon regarding same; review notes and materials received from A. Davis in connection with same.	1.00
01-11-05	TAC	Extensive research, review and analysis regarding taxation of option exercise under Code Section 1036; conference with E. Britton regarding same; prepare email memo for B. Gordon regarding same; research and analysis concerning prefiling agreement procedures.	5.75
01-11-05	EDB	Review tax treatment of option and discuss with T. Cotter.	0.30
01-12-05	TAC	Correspond with A. Davis and B. Gordon regarding status of prefiling agreement and certain valuation issues; continue research regarding tax treatment of option exercise under Code Section 1036; review and analysis of issue with E. Britton.	4.00
01-13-05	TAC	Correspond with A. Davis and B. Gordon regarding various issues; review and analysis of Board minutes; continue research on issues to be addressed in prefiling agreement and draft the same.	0.50
01-17-05	BHG	Continued attention to option agreement issues and pre-filing agreement.	2.50
01-17-05	TAC	Research, review and analysis regarding cases governing redemption of stock in the divorce setting; phone conference with B. Gordon regarding same.	4.50
01-18-05	BHG	Continued attention to pre-filing agreement matters and option agreement issues.	3.75
01-18-05	TAC	Prepare for and participate in phone conference with A. Davis regarding status of tax controversy with company; research, review and analysis of authorities supporting gift tax treatment for portion of constructive dividend under Code Section 1041.	4.00
01-19-05	BHG	Continued attention to option agreement and related tax issues.	2.50
01-19-05	TAC	Research, review and analysis regarding impact of constructive distribution on S status and authorities governing treatment of option substitution as compensatory option.	3.00
01-21-05	TAC	Correspond with B. Gordon regarding status; continue research and analysis regarding possible gift ramifications and authorities supporting noncompensatory	4.25

Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

February 28, 2005
Invoice 40242
Page 3

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
		treatment for option; close review of marital settlement agreement in connection with same; correspond with A. Davis regarding status and request for additional tax information.	
01-24-05	BHG	Continued attention to option agreement issues and pre-filing agreement matters; e-mail and phone call with Tom Cotter regarding status and procedure; follow-up attention to PFA.	2.50
01-24-05	TAC	Review and analysis of faxes and correspondence received from A. Davis and B. Gordon; correspond with B. Gordon regarding same; research regarding additional support for noncompensatory option treatment; correspond with A. Davis regarding same.	3.25
01-25-05	BHG	Continued attention to PLA and related matters.	2.50
01-25-05	TAC	Review of correspondence from A. Davis; analysis of PFA provisions; respond to A. Davis; draft, review, revise and edit PFA request.	0.50
01-27-05	BHG	Continued attention to PLA and related issues including scope of tax opinion.	2.25
01-27-05	BHG	Continued attention to PLA process and related matters.	1.50
01-27-05	TAC	Draft, review, revise and edit memorandum in support of prefiling agreement request.	3.00
01-28-05	BHG	Attention to PLA concerns and related tax opinion.	2.00
01-28-05	TAC	Draft, review, revise and edit PFA request; review and analysis of correspondence from A. Davis, numerous corporate documents and research materials in connection with same; correspond with A. Davis and B. Gordon regarding various issues.	6.00
01-28-05	TAM		1.50
01-31-05	TAC	Review and analysis of correspondence from A. Davis and respond to same; review, revise and edit PFA request; begin drafting memoranda regarding deemed dividend and investment option exercise; research regarding new case governing gift tax treatment of distributions to employees; correspond with B. Gordon regarding same.	2.00
01-31-05	BHG	Continued attention to PFA and related issues.	2.25
		Total Fees for this Matter	\$20,725.25

DISBURSEMENTS

Document Reproduction	11.60
Federal Express	83.00
Telephone	139.33

Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

February 28, 2005
Invoice 40242
Page 4

Facsimiles; 14192597056	13.50
Long Distance Telephone; 9419213914	1.37
	<hr/>
Total Disbursements for this Matter	\$248.80

FEE BILLING RECAP

Eric D. Britton	EDB	0.30 hrs	\$280.00 /hr.	84.00
Thomas A. Cotter	TAC	41.75 hrs	\$270.00 /hr.	11,272.50
Bruce H. Gordon	BHG	31.25 hrs	\$295.00 /hr.	9,218.75
Teresa A. McIntyre	TAM	1.50 hrs	\$100.00 /hr.	150.00
				<hr/>
TOTAL FEES				20,725.25

BILLING SUMMARY

TOTAL FEES	20,725.25
TOTAL DISBURSEMENTS	248.80
	<hr/>
TOTAL DUE FOR THIS BILL	\$20,974.05
TOTAL DUE FOR THIS MATTER	\$20,974.05

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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 42874
March 31, 2005

Federal Tax ID. 34-4439491

ID: D05780-088315 - BHG

RE: Estate Planning

For Services Rendered Through February 28, 2005

Balance Forward		0.00
Current Fees	24,812.25	
Current Disbursements	99.02	
Total Due for this Bill		<u>24,911.27</u>
Total Due for this Matter		<u><u>\$24,911.27</u></u>

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PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

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Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
02-01-05	TAM	Receipt and review of e-mail correspondence regarding changes in estate plan; internal conference with B. Gordon regarding same; review of 3rd Amended and Restated Revocable Trust.	0.80
02-02-05	TAC	Correspond with B. Gordon, A. Davis and J. Cummins regarding status of PFA; additional review and analysis of PFA issues with B. Gordon; review and analysis of recent divorce taxation commentary for additional support for PFA.	1.00
02-02-05	BHG	Continued attention to PFA and status of income tax matters.	3.50
02-03-05	TAC	Review and analysis of recent case law concerning deductibility of intra-family payments for services; correspond with B. Thompson regarding W-2; review of Close Corporation Agreement; correspond with A. Davis regarding receipt of 1099.	0.75
02-03-05	BHG	Prepare for conference call set for Friday morning.	2.00
02-04-05	TAC	Prepare for and participate in phone conference with A. Davis, J. Cummins and B. Gordon; begin review and revisions of PFA request.	3.00
02-04-05	BHG	Continued attention to Option Agreement matters and PLA procedures; prepare for and participate in phone call with all interested parties.	3.50
02-04-05	TAM		0.60
02-07-05	BHG		0.75
02-07-05	BHG		1.50
02-07-05	TAM		0.30
02-08-05	BHG		5.50
02-08-05	TAM		1.10
02-09-05	TAC	Correspond with B. Gordon regarding various tax issues.	0.25
02-09-05	BHG		6.25
02-09-05	TAM		4.80

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Re: Estate Planning

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Page 3

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
02-10-05	TAC	Review, revise and edit PFA request; correspond with A. Davis regarding same.	0.50
02-10-05	RAG		1.00
02-10-05	BHG		4.50
02-10-05	TAM		8.00
02-10-05	RAB		6.90
02-11-05	BHG		5.00
02-11-05	TAM		5.00
02-11-05	RAB		5.00
02-14-05	BHG		1.00
02-14-05	TAC	Review, revise and edit PFA request; receipt and review of A. Davis fax from B. Gordon; correspond with B. Gordon regarding same.	1.00
02-14-05	BHG	Attention to IRS Form 2848 and related issues.	1.50
02-14-05	TAM		1.40
02-15-05	RAB	Office conference with B. Gordon; review circular 320 and draft basics of tax opinion in line with rules	4.60
02-15-05	TAC	Evaluate issues raised by Form 2848 with B. Gordon; correspond with A. Davis regarding same; review, revise and edit PFA Agreement.	1.00
02-15-05	BHG		1.75
02-15-05	TAM	Continued attention to drafting correspondence to CNG Financial Corporation and Shareholders regarding Consent to Buy/Sell Agreement.	1.50
02-17-05	TAC	Review, revise and edit PFA.	1.00
02-21-05	BHG	Attention to IRS Form 2848 and related audit issues for CNG and Allen as a	2.50

Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

March 31, 2005
Invoice 42874
Page 4

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
		shareholder.	
02-22-05	TAC	Review and analysis of Form 2848; correspond with B. Gordon regarding same; attention to transmittal of same.	0.25
02-22-05	BHG	Continued attention to legal opinion and structure under new Circular 230 Regulations.	2.75
02-22-05	TAM		0.80
02-23-05	BHG	Attention to format and structure of legal opinion regarding a tax matter.	3.50
02-23-05	RAB	Office conference with B. Gordon regarding limited scope opinion	0.60
02-24-05	BHG	Continued attention to tax matters and pending controversy.	3.50
02-24-05	RAB	Office conference with B. Gordon regarding files; attention to organization and analysis of same	3.20
02-25-05	BHG	Continued attention to various tax matters.	1.50
02-25-05	RAB	Continue organization of research and factual files	3.70
02-28-05	BHG	Continued attention to tax controversy matters.	3.25
02-28-05	RAB	Continue organization of files and preparation of prefiling document and opinion letter	5.20
		Total Fees for this Matter	\$24,812.25

DISBURSEMENTS

Document Reproduction	52.20
Telephone; Premiere Conferencing	32.12
Long Distance Telephone; 5137020910	14.70
Total Disbursements for this Matter	\$99.02

FEE BILLING RECAP

Thomas A. Cotter	TAC	8.75 hrs	\$300.00 /hr.	2,625.00
Bruce H. Gordon	BHG	53.75 hrs	\$295.00 /hr.	15,856.25
Robert A. Gaudsmith	RAG	1.00 hrs	\$105.00 /hr.	105.00
Teresa A. McIntyre	TAM	24.30 hrs	\$100.00 /hr.	2,430.00
Rebecca A. Briggs	RAB	29.20 hrs	\$130.00 /hr.	3,796.00

Allen L. Davis
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Re: Estate Planning

March 31, 2005
Invoice 42874
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TOTAL FEES

24,812.25

BILLING SUMMARY

TOTAL FEES

24,812.25

TOTAL DISBURSEMENTS

99.02

TOTAL DUE FOR THIS BILL

\$24,911.27

TOTAL DUE FOR THIS MATTER

\$24,911.27

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Tampa, Florida 33602

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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 45895
April 29, 2005

Federal Tax ID. 34-4439491

ID: D05780-088315 - BHG

RE: Estate Planning

For Services Rendered Through March 31, 2005

Balance Forward		0.00
Current Fees	34,797.25	
Current Disbursements	283.70	
Total Due for this Bill		<u>35,080.95</u>
Total Due for this Matter		<u><u>\$35,080.95</u></u>

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PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

April 29, 2005
Invoice 45895
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
03-01-05	TAC	Review and evaluate 9th Circuit and Tax Court Alves decisions; phone conference with A. Davis regarding same; correspond with J. Cummins and B. Gordon regarding same; conference with B. Gordon regarding preparation of opinion and PFA.	1.50
03-01-05	BHG	Continued attention to legal opinion.	2.75
03-01-05	RAB	Continue organization and analysis of files in preparation of drafting tax opinion	4.20
03-02-05	BHG	Continued attention to tax opinion, facts and research.	4.50
03-02-05	RAB	Research case law regarding tax issues for tax opinion	3.80
03-03-05	BHG	Continued attention to tax matters and research.	3.25
03-03-05	RAB	Continue research of case law and tax statutes for tax opinion	5.20
03-04-05	BHG	Continued attention to legal opinion and related assembly of facts and law.	2.50
03-04-05	RAB	Continue researching cases for tax opinion	2.80
03-04-05	TAM		1.10
03-07-05	TAM	Attention to revisions to draft of letter to S. Davis regarding Consent for CNG stock; attention to revisions to Consent; attention to revisions to CNG regarding Consent.	1.70
03-07-05	RAB	Continue research in CCH of options as compensation	2.20
03-07-05	BHG	Continued attention to legal opinion.	3.25
03-08-05	TAM		4.20
03-08-05	RAB	Attention to consolidating factual timeline for opinion letter	2.10
03-08-05	BHG	Continued attention to issue regarding buy-sell agreement and notice to CNG regarding right to keep stock; prepare various items and transmit same.	2.75
03-09-05	RAB	Attention to research for tax opinion	2.30
03-09-05	BHG	Continued attention to legal opinion and tax research.	2.50
03-10-05	BHG	Continued attention to legal opinion and tax matters.	2.75
03-11-05	RAB	Continue case and statutory research on options	5.70

Allen L. Davis
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Re: Estate Planning

April 29, 2005
Invoice 45895
Page 3

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
03-14-05	TAC	Review and analysis of materials received from A. Davis; correspond with B. Gordon regarding PFA and opinion issues.	0.75
03-14-05	RAB	Continue researching tax opinion and prefiling agreement	3.40
03-14-05	BHG	Continued attention to tax opinion.	2.50
03-15-05	TAC	Brief conference with B. Thompson regarding Ernst and Young opinion; review and analysis of same; correspond with B. Gordon regarding same.	1.00
03-15-05	RAB	Continue working on researching cases and statutes for tax opinion	5.30
03-15-05	BHG	Continued attention to tax opinion.	3.50
03-15-05	TAM	Receipt and review of original Consents from S. Davis; e-mail correspondence to B. Gordon regarding same; update file accordingly.	0.50
03-16-05	RAB	Continue research regarding tax opinion	4.30
03-17-05	TAC	Continued review and analysis of EY opinion and cases cited therein; review of background materials, PFA and CNG response in connection with same; research regarding Mitchell and other cases; conference with R. Searfoss regarding analysis of Mitchell case and research concerning taxpayer being bound by the form in which it chooses to cast a transaction; correspond with A. Davis and B. Gordon regarding initial analysis of opinion and questions of fact.	3.00
03-17-05	RES	Conference with T. Cotter and research regarding noncompensatory nature of certain exercised stock options; review of prefiling agreement; review of Ernst & Young tax opinion.	1.50
03-17-05	RAB	Continued attention to drafting tax opinion	7.10
03-17-05	TAM		2.10
03-18-05	TAC	Conference with B. Briggs and B. Gordon regarding comments on description of facts portion of opinion; conference with R. Searfoss regarding research regarding form over substance and lower court decision in Centel; review and evaluate legal authorities gathered by B. Briggs and R. Searfoss thus far; phone conference with A. Davis regarding evaluation of EY opinion; follow-up conference with B. Briggs and R. Searfoss regarding additional research concerning Section 83 cases, divorce cases and capital option exercise cases.	3.50
03-18-05	RES	Research regarding noncompensatory nature of certain exercised stock options; conference with T. Cotter regarding same; research regarding taxpayer control over form.	3.30

Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

April 29, 2005
Invoice 45895
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DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
03-18-05	RES	Conference with T. Cotter regarding research of noncompensatory	3.80
03-18-05	RAB	Continue drafting opinion letter with special emphasis on facts; telephone conferences with B. Gordon, T. Cotter and R. Searfass	6.30
03-21-05	RES	Research regarding tax consequences of cashless exercise.	2.80
03-21-05	RES	Research regarding cashless exercise of nonstatutory stock option on issue of whether or not this is a taxable event.	3.00
03-21-05	RES	Conference with T. Cotter regarding nonrecognition of cashless exercise.	0.40
03-21-05	TAC	Review and analysis of email from C. Kramer and Code Section 1041 authorities; correspond with A. Davis regarding same; brief conference with B. Gordon regarding opinion; correspond with B. Briggs regarding facts; conference with R. Searfass regarding option exercise authorities and evaluation of same; begin review and mark up of recitation of facts for opinion.	2.50
03-21-05	BHG	Continued attention to limited scope tax opinion.	2.50
03-21-05	RAB	Continued attention to fact pattern and draft opinion	5.50
03-22-05	RES	Research and assembly of authorities relating to applicability of section 83; email composition to R. Briggs; conference with T. Cotter regarding applicability of section 83 and file materials relating to Rev. Rul. 78-182.	2.40
03-22-05	TAC	Correspond with R. Searfass regarding case research; review and evaluate facts pertinent to opinion and authorities to be utilized in the opinion.	1.00
03-22-05	RAB	Continue attention to draft tax opinion	3.40
03-23-05	TAC	; and continued work on various aspects of preparation of tax opinion.	1.00
03-23-05	BHG	Continued attention to limited scope tax opinion.	3.50
03-23-05	RAB	Office conference with B. Gordon regarding opinion; continue drafting opinion	2.30
03-24-05	TAC	Review and analysis of cases and rulings in connection with preparation of tax opinion; and correspond with R. Searfass concerning additional issues to be researched.	4.00
03-24-05	BHG	Continued attention to limited scope tax opinion.	2.75
03-24-05	RAB	Continue working on tax opinion.	5.90
03-25-05	RES	Research regarding tax consequences of shareholder to shareholder transfers; preparation of email to T. Cotter.	3.20
03-25-05	TAC	Continue work on review of cases, rulings, regulations and other authorities; and review and evaluate shareholder litigation cases with R. Searfass.	1.00

Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

April 29, 2005
Invoice 45895
Page 5

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
03-25-05	RAB	Continue work on tax opinion; office conference with B. Gordon regarding same	7.10
03-28-05	TAC	Continued drafting, research and legal analysis regarding tax opinion.	1.25
03-28-05	BHG	Continued attention to tax opinion matters.	1.75
03-28-05	RAB	Continue working on tax opinion	1.60
03-28-05	TAM		1.40
03-29-05	RES	Research regarding tax treatment of substitution of non-statutory stock options.	2.60
03-29-05	BHG	Continued attention to tax opinion matters.	2.00
03-29-05	RAB	Continue working on draft tax opinion	3.50
03-31-05	RAB	Continue work on tax opinion	1.70
Total Fees for this Matter			\$34,797.25

DISBURSEMENTS

Document Reproduction	250.80
Federal Express	22.67
Document Reproduction	3.00
Long Distance Telephone; 5137020910	1.23
Lexis Research	6.00
<hr/>	
Total Disbursements for this Matter	\$283.70

FEE BILLING RECAP

Thomas A. Cotter	TAC	20.50 hrs	\$300.00 /hr.	6,150.00
Bruce H. Gordon	BHG	42.75 hrs	\$295.00 /hr.	12,611.25
Teresa A. McIntyre	TAM	11.00 hrs	\$100.00 /hr.	1,100.00
Rebecca A. Briggs	RAB	85.70 hrs	\$130.00 /hr.	11,141.00
Robert E. Searfoss	RES	23.00 hrs	\$165.00 /hr.	3,795.00
<hr/>				
TOTAL FEES				34,797.25

Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

April 29, 2005
Invoice 45895
Page 6

BILLING SUMMARY

TOTAL FEES	34,797.25
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TOTAL DISBURSEMENTS	283.70
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TOTAL DUE FOR THIS BILL	<hr/> \$35,080.95
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TOTAL DUE FOR THIS MATTER	<hr/> <hr/> \$35,080.95
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Tampa, Florida 33602

www.slk-law.com

Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 48317
May 31, 2005

Federal Tax ID. 34-4439491

ID: D05780-088315 - BHG

RE: Estate Planning

For Services Rendered Through April 30, 2005

Balance Forward		0.00
Current Fees	42,627.00	
Current Disbursements	573.26	
Total Due for this Bill		<u>43,200.26</u>
Total Due for this Matter		<u><u>\$43,200.26</u></u>

**** PLEASE REMIT THIS PAGE WITH YOUR PAYMENT ****

PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

May 31, 2005
Invoice 48317
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
04-01-05	TAC	Conference with B. Gordon regarding status of opinion; continued review of cases and applicable authorities in connection with drafting opinion.	3.50
04-01-05	BHG	Continued attention to tax legal opinion.	4.00
04-01-05	RAB	Continue work on tax opinion; office conference with B. Gordon, telephone conference with T. Cotter and B. Gordon	4.50
04-02-05	TAC	Continued drafting of opinion; research, review and analysis regarding same; conference with B. Gordon regarding same.	4.00
04-02-05	BHG	Continued attention to tax legal opinion.	6.00
04-03-05	TAC	Draft, review, revise and edit legal analysis contained in opinion; research, review and evaluate cases, ruling and regulations governing exchanges of options and Section 83; correspond with B. Gordon and R. Seafoss regarding various factual and legal issues pertinent to the opinion.	8.00
04-03-05	BHG	Continued attention to legal opinion and analysis and facts.	6.00
04-03-05	RES	Research regarding tax consequences of substitution of option.	0.50
04-04-05	TAC	Review, revise and edit legal analysis; correspond with B. Gordon and R. Seafoss regarding option exchange issue; research regarding same; analysis of Tax Court decision in Centel; attention to transmittal of opinion to B. Gordon along with various suggestions and comments.	3.00
04-04-05	BHG	Continued attention to tax opinion matters.	5.00
04-04-05	RAB	Attention to finalizing first draft of opinion letter	5.70
04-04-05	RES	Research regarding substitution of stock option.	2.00
04-05-05	TAC	Correspond with B. Gordon, B. Briggs and A. Davis regarding scope of opinion and level of confidence with respect to same; review, revise and edit opinion; additional research concerning various issues; review of correspondence received from A. Davis.	3.00
04-05-05	BHG	Continued attention to tax opinion matters.	2.00
04-05-05	RAB	Revisions to the factual portion of the tax opinion	8.20
04-06-05	TAC	Correspond with A. Davis and B. Gordon regarding additional comments on opinion; review, revise and edit same.	0.75
04-06-05	BHG	Continued attention to tax opinion matters.	3.00
04-06-05	RAB	Revise opinion letter portfolio with updated factual materials; revise endnotes in	4.20

Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

May 31, 2005
Invoice 48317
Page 3

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
		draft opinion letter	
04-07-05	TAC	Prepare for and participate in phone conference with B. Gordon, B. Briggs and A. Davis; review, revise and edit opinion letter.	2.50
04-07-05	BHG	Continued attention to tax opinion matters.	3.00
04-07-05	RAB	Participate in telephone conference with B. Gordon, T. Cotter and A. Davis; revision to fact pattern	6.30
04-08-05	TAC	Review, revise and edit opinion letter.	2.50
04-08-05	BHG	Continued attention to tax opinion.	4.50
04-08-05	RAB	Office conference with B. Gordon regarding revised draft; complete revisions to draft and email to parties	5.30
04-09-05	BHG	Continued attention to tax opinon.	1.00
04-10-05	BHG	Continued attention to next draft of tax legal opinion and revsions regarding Circular 230.	6.50
04-11-05	BHG	Continued attention to tax legal opinon.	6.00
04-11-05	TAC	Review, revise and edit tax opinion; correspond with B. Gordon regarding same.	2.00
04-11-05	RAB	Revisions to fourth draft of opinion letter	8.20
04-11-05	TAM	Preparation of e-mail correspondence to B. Thompson regarding address for A. Jared Davis; update file accordingly.	0.20
04-12-05	TAC	Review, revise and edit tax opinion; correspond with B. Gordon regarding same; conference with E. Britton regarding same; phone conference with B. Gordon regarding same.	3.00
04-12-05	BHG	Continued attention to legal opinion.	2.50
04-12-05	RAB	Office conference with T. Cotter and B. Gordon on finalizing opinion letter	0.40
04-13-05	TAC	Review, revise and edit legal opinion; additional review of cases and other authorities regarding same; review and evaluate comments from A. Davis; correspond with B. Gordon regarding same; review, revise and edit certificate; final review of opinion.	4.00
04-13-05	BHG	Continued attention to legal opinion.	6.50
04-13-05	RAB	Attention to finalizing tax opinion.	7.50
04-14-05	TAC	Correspond with B. Gordon regarding various issues related to finalization of the opinion.; conference with E. Britton regarding his review; correspond with A. Davis; follow-up conference with B. Gordon regarding comments by C. Kramer; analysis of same.	2.00

Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

May 31, 2005
Invoice 48317
Page 4

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
04-14-05	EDB	Review draft opinion, IRC Section 83 caselaw, and discuss with T. Cotter.	1.80
04-14-05	BHG	Continued attention to legal opinion and related matters.	5.50
04-14-05	RAB	Revise and finalize opinion letter; work on preparation of fact and authorities binders.	7.50
04-15-05	RAB	Continue work on facts and authorities binders; revisions to opinion; attention to emails and fact arrangement	5.10
04-18-05	TAC	Review of correspondence from A. Davis; attention to retrieval and transmittal of additional case documentation to B. Briggs; correspond with B. Gordon regarding prefilling agreement and maintenance of factual log; correspond with R. Briggs regarding various matters relating to finalizing the opinion.	2.50
04-18-05	RAB	Revise and finalize opinion; update supporting authorities book	3.10
04-18-05	BHG	Continued attention to legal opinion.	1.50
04-19-05	RAB	Attention to sending out final opinion and binders to A. Davis, C. Kramer and J. Cummins; revise Factual Matters; email same to A. Davis	1.10
04-19-05	BHG	Continued attention to valuation matters.	1.50
04-21-05	BHG	Meet with Alex Howard and Alan Harp regarding valuation matters; phone call with client regarding same.	2.50
04-22-05	TAC	Review and evaluate tax return language prepared by C. Kramer; organize correspondence, research materials and company documentation for purposes of litigation and PFA.	0.50
04-22-05	BHG	Continued attention to valuation matters.	0.75
04-25-05	TAC	Review of information and faxes received from A. Davis; correspond with parties regarding same.	0.50
04-25-05	TAM	Receipt and review e-mail correspondence from B. Gordon regarding receipt cards for Consent; reply to same; draft e-mail correspondence to A. Davis attaching Adobe copies of receipt cards.	0.60
04-26-05	TAM	Receipt and review of e-mail correspondence from A. Davis; research and reply to same.	0.30
04-27-05	BHG	Attention to post-tax opinion matters and new issues raised by client.	0.75
04-28-05	RAB	Attention to emails and revisions to fact pattern	0.70
Total Fees for this Matter			\$42,627.00

DISBURSEMENTS

Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

May 31, 2005
Invoice 48317
Page 5

Document Reproduction	293.60
Federal Express	71.58
Long Distance Telephone	3.68
Photocopies	142.40
Lexis Research	62.00
	<hr/>
Total Disbursements for this Matter	\$573.26

FEE BILLING RECAP

Eric D. Britton	EDB	1.80 hrs	\$310.00 /hr.	558.00
Thomas A. Cotter	TAC	41.75 hrs	\$300.00 /hr.	12,525.00
Bruce H. Gordon	BHG	68.50 hrs	\$295.00 /hr.	20,207.50
Teresa A. McIntyre	TAM	1.10 hrs	\$100.00 /hr.	110.00
Rebecca A. Briggs	RAB	67.80 hrs	\$130.00 /hr.	8,814.00
Robert E. Searfoss	RES	2.50 hrs	\$165.00 /hr.	412.50
				<hr/>
TOTAL FEES				42,627.00

BILLING SUMMARY

TOTAL FEES	42,627.00
TOTAL DISBURSEMENTS	573.26
	<hr/>
TOTAL DUE FOR THIS BILL	\$43,200.26
TOTAL DUE FOR THIS MATTER	<hr/> <hr/>

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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 50582
June 21, 2005

Federal Tax ID. 34-4439491

ID: D05780-088315 - BHG

RE: Estate Planning

For Services Rendered Through May 31, 2005

Balance Forward		0.00
Current Fees	1,590.25	
Current Disbursements	150.36	
Total Due for this Bill		<u>1,740.61</u>
Total Due for this Matter		<u><u>\$1,740.61</u></u>

**** PLEASE REMIT THIS PAGE WITH YOUR PAYMENT ****

PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

June 21, 2005
Invoice 50582
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
05-02-05	TAC	Review and evaluate CNG financial statements received from A. Davis.	0.50
05-03-05	TAC	Review and evaluate correspondence from A. Davis and C. Kramer; correspond with both regarding accounting issues.	0.50
05-06-05	BHG	Phone call with Attorney Cummins regarding need for testimony at hearing; follow-up attention to file.	1.00
05-09-05	RAB	Update factual matters with recent email additions from A. Davis.	0.80
05-11-05	BHG	Prepare for hearing.	1.00
05-12-05	BHG	Prepare for hearing.	0.75
05-16-05	TAC	Review and evaluate correspondence from A. Davis; correspond with A. Davis and B. Gordon regarding same.	0.25
05-17-05	TAC	Conference with B. Gordon regarding status; review of open issues and supplemental opinion.	0.50
05-23-05	TAC	Review and evaluate testimony of other interviewees; correspond with B. Gordon regarding same.	0.50
Total Fees for this Matter			\$1,590.25

DISBURSEMENTS

Federal Express	150.36
Total Disbursements for this Matter	\$150.36

FEE BILLING RECAP

Thomas A. Cotter	TAC	2.25 hrs	\$300.00 /hr.	675.00
Bruce H. Gordon	BHG	2.75 hrs	\$295.00 /hr.	811.25
Rebecca A. Briggs	RAB	0.80 hrs	\$130.00 /hr.	104.00
TOTAL FEES				1,590.25

BILLING SUMMARY

Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

June 21, 2005
Invoice 50582
Page 3

TOTAL FEES	1,590.25
TOTAL DISBURSEMENTS	150.36
TOTAL DUE FOR THIS BILL	<hr/> \$1,740.61
TOTAL DUE FOR THIS MATTER	<hr/> <hr/> \$1,740.61

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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 54660
July 28, 2005

Federal Tax ID. 34-4439491

ID: D05780-088315 - BHG

RE: Estate Planning

For Services Rendered Through June 30, 2005

Balance Forward		0.00
Current Fees	373.00	
Current Disbursements	0.60	
Total Due for this Bill		<u>373.60</u>
Total Due for this Matter		<u><u>\$373.60</u></u>

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Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

July 28, 2005
Invoice 54660
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
06-16-05	RAB	Attention to revisions to letter from B. Gordon regarding clarification of opinion; telephone calls from and to J. Cummins; email of clarification and revised clarification to J. Cummins	0.60
06-16-05	BHG	Attention to status of pending tax controversy.	1.00
Total Fees for this Matter			\$373.00

DISBURSEMENTS

Document Reproduction	0.60
Total Disbursements for this Matter	<u>\$0.60</u>

FEE BILLING RECAP

Bruce H. Gordon	BHG	1.00 hrs	\$295.00 /hr.	295.00
Rebecca A. Briggs	RAB	0.60 hrs	\$130.00 /hr.	78.00
TOTAL FEES				<u>373.00</u>

BILLING SUMMARY

TOTAL FEES	373.00
TOTAL DISBURSEMENTS	0.60
TOTAL DUE FOR THIS BILL	<u>\$373.60</u>
TOTAL DUE FOR THIS MATTER	<u><u>\$373.60</u></u>

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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 56943
August 19, 2005

Federal Tax ID, 34-4439491

ID: D05780-088315 - BHG

RE: Estate Planning

For Services Rendered Through July 31, 2005

Balance Forward		0.00
Current Fees	2,726.00	
Total Due for this Bill		<u>2,726.00</u>
Total Due for this Matter		<u><u>\$2,726.00</u></u>

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PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

August 19, 2005
Invoice 56943
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
07-06-05	TAM	Receipt, review and reply to e-mail correspondence from B. Gordon; attention to review of file regarding same.	0.40
07-12-05	RAB	Office conference with B. Gordon regarding updating facts; review facts and draft suggested changes; email to T. Cotter regarding same	0.70
07-12-05	TAC	Conferences with A. Davis and B. Gordon regarding new issues raised by P. Green deposition and review of Redemption Agreement as well as preparation of supplemental documentation detailing favorable factual developments since original opinion letter; review and analysis of factual analysis received from B. Briggs; correspond with B. Briggs regarding same.	1.50
07-12-05	BHG	Attention to status of pending matters regarding tax opinion and negotiations conducted by Ohio counsel.	1.50
07-13-05	RAB	Attention and response to email from T. Cotter regarding final opinion and clarification letter	0.20
07-13-05	TAC	Review and analysis of redemption agreement, opinion letter and first update, and log of factual items developed since issuance of opinion letter; correspond with B. Briggs and A. Davis regarding same.	1.00
07-18-05	TAC	Correspond with A. Davis regarding testimony of P. Green, preparation of supplemental documentation concerning factual developments and possible research into Green position; review of Green testimony; review of Davis opinion.	0.75
07-19-05	TAM	Receipt and review of e-mail correspondence from C. Bray regarding receipt of consent; attention to scanning same and forwarding to Allen Davis.	0.70
07-21-05	RAB	Attention to emails from T. Cotter and J. Cummins regarding deposition	0.20
07-21-05	TAC	Review and evaluate testimony of P. Green; review opinion letter in light of same.	3.00
07-25-05	TAC	Review and respond to correspondence from J. Cummins and B. Gordon regarding Davis matter; review of opinion in connection with same.	0.50
Total Fees for this Matter			\$2,726.00

FEE BILLING RECAP

Thomas A. Cotter	TAC	6.75 hrs	\$300.00 /hr.	2,025.00
Bruce H. Gordon	BHG	1.50 hrs	\$295.00 /hr.	442.50
Teresa A. McIntyre	TAM	1.10 hrs	\$100.00 /hr.	110.00
Rebecca A. Briggs	RAB	1.10 hrs	\$135.00 /hr.	148.50

Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

August 19, 2005
Invoice 56943
Page 3

TOTAL FEES

2,726.00

BILLING SUMMARY

TOTAL FEES

2,726.00

TOTAL DUE FOR THIS BILL

\$2,726.00

TOTAL DUE FOR THIS MATTER

\$2,726.00

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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 59975
September 30, 2005

Federal Tax ID. 34-4439491

ID: D05780-088315 - BHG

RE: Estate Planning

For Services Rendered Through August 31, 2005

Balance Forward		0.00
Current Fees	1,862.50	
Total Due for this Bill		<u>1,862.50</u>
Total Due for this Matter		<u><u>\$1,862.50</u></u>

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Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

September 30, 2005
Invoice 59975
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
08-22-05	SRL	Analysis of 4/14/05 Tax Opinion and 2002 Buy/Sell Agreement of CNG for purposes of determine whether Allen could circumvent its provisions via an adoption, or an arm's length lifetime transfer to a third party.	4.75
08-22-05	SRL	Strategy session with Bruce Gordon regarding various wealth transfer techniques for Allen to either monetize his CNG position for maximum FMV or ensure that his shares never pass to his children or grandchildren.	1.50
08-22-05	BHG	Attention to question regarding buy-sell agreement raised by client in connection with family dispute and possible settlement of same.	2.50
Total Fees for this Matter			\$1,862.50

FEE BILLING RECAP

Bruce H. Gordon	BHG	2.50 hrs	\$295.00 /hr.	737.50
Samuel R. Linsky	SRL	6.25 hrs	\$180.00 /hr.	1,125.00
TOTAL FEES				<u>1,862.50</u>

BILLING SUMMARY

TOTAL FEES	<u>1,862.50</u>
TOTAL DUE FOR THIS BILL	<u>\$1,862.50</u>
TOTAL DUE FOR THIS MATTER	<u><u>\$1,862.50</u></u>

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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 62672
October 31, 2005

Federal Tax ID. 34-4439491

ID: D05780-088315 - BHG

RE: Estate Planning

For Services Rendered Through September 30, 2005

Balance Forward		0.00
Current Fees	150.00	
Total Due for this Bill		<u>150.00</u>
Total Due for this Matter		<u><u>\$150.00</u></u>

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Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

October 31, 2005
Invoice 62672
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
09-12-05	TAC	Review of correspondence from A. Davis; correspond with B. Gordon regarding same; review of file regarding prior status.	0.50
Total Fees for this Matter			\$150.00

FEE BILLING RECAP

Thomas A. Cotter	TAC	0.50 hrs	\$300.00 /hr.	150.00
TOTAL FEES				<u>150.00</u>

BILLING SUMMARY

TOTAL FEES	150.00
TOTAL DUE FOR THIS BILL	<u>\$150.00</u>
TOTAL DUE FOR THIS MATTER	<u><u>\$150.00</u></u>

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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 65084
November 30, 2005

Federal Tax ID. 34-4439491

ID: D05780-088315 - BHG

RE: Estate Planning

For Services Rendered Through October 31, 2005

Balance Forward		0.00
Current Fees	525.00	
Total Due for this Bill		<u>525.00</u>
Total Due for this Matter		<u><u>\$525.00</u></u>

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PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

November 30, 2005
Invoice 65084
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
10-07-05	TAC	Prepare for and participate in phone conference with A. Davis; research regarding Centel case; draft, review, revise and edit correspondence.	1.75
Total Fees for this Matter			\$525.00

FEE BILLING RECAP

Thomas A. Cotter	TAC	1.75 hrs	\$300.00 /hr.	525.00
TOTAL FEES				<u>525.00</u>

BILLING SUMMARY

TOTAL FEES	525.00
TOTAL DUE FOR THIS BILL	<u>\$525.00</u>
TOTAL DUE FOR THIS MATTER	<u>\$525.00</u>

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Allen L. Davis
1300 Hidden Harbor Way
Siesta Key, FL 34242

Invoice 67415
December 16, 2005

Federal Tax ID. 34-4439491

ID: D05780-088315 - BHG

RE: Estate Planning

For Services Rendered Through November 30, 2005

Balance Forward		0.00
Current Fees	150.00	
Total Due for this Bill		<u>150.00</u>
Total Due for this Matter		<u><u>\$150.00</u></u>

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PAYMENT DUE WITHIN 30 DAYS.

Invoices remaining unpaid 30 days after date of invoice will be charged a late payment charge of 1.5% per month.

Allen L. Davis
I.D. D05780-088315 - BHG
Re: Estate Planning

December 16, 2005
Invoice 67415
Page 2

FOR PROFESSIONAL SERVICES RENDERED

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS
11-01-05	TAC	Review and evaluate letter from SS&D counsel; analyze privilege and work product privilege issues; correspond with B. Gordon regarding same.	0.50
Total Fees for this Matter			\$150.00

FEE BILLING RECAP

Thomas A. Cotter	TAC	0.50 hrs	\$300.00 /hr.	150.00
TOTAL FEES				<u>150.00</u>

BILLING SUMMARY

TOTAL FEES	150.00
TOTAL DUE FOR THIS BILL	<u>\$150.00</u>
TOTAL DUE FOR THIS MATTER	<u><u>\$150.00</u></u>